of this provision, but I am concerned that the requirement that would have applied retroactively to tax returns filed on or after January 1, 2009 might be questionably written, might arguably affect taxpayers' due process rights and might, therefore, have opened the way to a lengthy court challenge. Because this is a retroactive tax reporting change, I cannot let such an alteration in longstanding tax policy affect taxpayers that have already legally filed tax returns. Therefore, I am unable to approve the retroactive language.

For the above reasons, I respectfully disapprove the designated items in accordance with Article III, Section 16 of the Constitution of the State of Iowa. All other items in Senate File 478 are hereby approved this date.

Sincerely, CHESTER J. CULVER, Governor

### **CHAPTER 180**

## APPROPRIATIONS — TRANSPORTATION H.F. 805

**AN ACT** relating to and making transportation and other infrastructure-related appropriations to the department of transportation, including allocation and use of moneys from the road use tax fund and the primary road fund.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. ROAD USE TAX FUND. There is appropriated from the road use tax fund created in section 312.1 to the department of transportation for the fiscal year beginning July 1, 2009, and ending June 30, 2010, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

be used for the purposes designated: 1. For the payment of costs associated with the production of driver's licenses, as defined in section 321.1, subsection 20A: .....\$ 3.714.000 Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for subsequent fiscal years for the purposes specified in this subsection. 2. For salaries, support, maintenance, and miscellaneous purposes: a. Operations: .....\$ 6,654,962 b. Planning: .....\$ 506,127 c. Motor vehicles: 36,752,012 ......\$ 3. For payments to the department of administrative services for utility services: 225,000 4. Unemployment compensation: 7.000

| 5. For payments to the department of administrative services for paying w sation claims under chapter 85 on behalf of employees of the department of  | f transportation:                                       |
|---|---|
| G. For payment to the general fund of the state for indirect cost recoveries  | 142,000   |
| 6. For payment to the general fund of the state for indirect cost recoverie\$   | 78,000  |
| 7. For reimbursement to the auditor of state for audit expenses as provided   | l in section 11.5B:                                     |
| \$  | 67,319  |
| 8. For automation, telecommunications, and related costs associated with ance of driver's licenses and vehicle registrations and titles:\$  | 1,394,000   |
| 9. For transfer to the department of public safety for operating a system public safety for operating system public system public system public safety for operating system public | roviding toll-free                                      |
| 10. For costs associated with the participation in the Mississippi river parky  |   |
| 11. For membership in North America's supercorridor coalition:  | 40,000  |
| 12. For motor vehicle division field facility maintenance projects at vario   |   |
| Notwithstanding section 8.33, moneys appropriated in this subsection the  | 200,000   |
| cumbered or unobligated at the close of the fiscal year shall not revert but sh   |   |
| able for expenditure for the purposes designated until the close of the fiscal July 1, 2012.  |   |
| Sec. 2. PRIMARY ROAD FUND. There is appropriated from the primary ed in section 313.3 to the department of transportation for the fiscal year k 2009, and ending June 30, 2010, the following amounts, or so much thereof a be used for the purposes designated:  1. For salaries, support, maintenance, miscellaneous purposes, and for n following full-time equivalent positions:  a. Operations:  | peginning July 1, as is necessary, to not more than the |
| \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\   | 40,876,274  |
| b. Planning:  | 311.00  |
| \$  | 9,610,960   |
| c. Highways:  | 131.00  |
| \$  | 236,262,726   |
| d. Motor vehicles:  | 2,453.00  |
| <b>\$</b>   | 1,555,005   |
| FTEs  | 498.00  |
| Of the total amount appropriated in this paragraph and the total full-time  |   |
| tions authorized in this paragraph, the expenditure of \$1,148,000 and the filli equivalent positions are contingent upon the need of the department for the  |   |
| tions in order to implement federal requirements pursuant to the federal REA and successor legislation.   | AL ID Act of 2005                                       |
| 2. For payments to the department of administrative services for utility services.  |   |
| 3. Unemployment compensation:   | 1,382,000   |
| 4. For payments to the department of administrative services for paying w sation claims under chapter 85 on behalf of the employees of the department of  | 138,000<br>orkers' compen-                              |
| \$  |   |

| 5. For disposal of hazardous wastes from field locations and the central complex:                  |         |  |
|--|---------|--|
|  | 800,000 |  |
| 6. For payment to the general fund of the state for indirect cost recoveries:                      |         |  |
|  | 572,000 |  |
| 7. For reimbursement to the auditor of state for audit expenses as provided in section 11.5B:      |         |  |
| \$   | 415,181 |  |
| 8. For costs associated with producing transportation maps:  |         |  |
|  | 242,000 |  |
| 9. For inventory and equipment replacement:  | 250 000 |  |
|  | 250,000 |  |
| 10. For utility improvements at various locations:   | 400 000 |  |
| 11. For roofing projects at various locations:   | 400,000 |  |
|  | 200 000 |  |
| 12. For heating, cooling, and exhaust system improvements at various locations:                    |         |  |
|  | 100,000 |  |
| 13. For deferred maintenance projects at field facilities throughout the state:                    | 100,000 |  |
|  | 000,000 |  |
| 14. For construction of a new Rockwell City garage:  | 000,000 |  |
|  | 000,000 |  |
| 15. For federal Americans With Disabilities Act improvements at various locations:                 |         |  |
| •  | 120,000 |  |
| 16. For elevator upgrades at the Ames complex:   | ,       |  |
|  | 100,000 |  |
| Notwithstanding section 8.33, moneys appropriated in subsections 10 through 16 that re-            |         |  |
| main unencumbered or unobligated at the close of the fiscal year shall not revert but shall re-    |         |  |
| main available for expenditure for the purposes designated until the close of the fiscal year that |         |  |
| begins July 1, 2012.   |         |  |

Approved May 26, 2009

#### CHAPTER 181

# $\begin{array}{c} \text{APPROPRIATIONS} - \\ \text{ADMINISTRATION AND REGULATION} \end{array}$

H.F. 809

AN ACT relating to and making appropriations to certain state departments, agencies, funds, and certain other entities, providing for regulatory authority, and other properly related matters, and providing effective and retroactive applicability dates.

Be It Enacted by the General Assembly of the State of Iowa:

### DIVISION I ADMINISTRATION AND REGULATION APPROPRIATIONS

### Section 1. DEPARTMENT OF ADMINISTRATIVE SERVICES.

1. There is appropriated from the general fund of the state to the department of administrative services for the fiscal year beginning July 1, 2009, and ending June 30, 2010, the following amounts, or so much thereof as is necessary, to be used for the purposes designated: